

**Exhibit A**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
NIAGARA MOHAWK POWER CORPORATION	50660	Motor Liquidation Company	\$0.00 (Secured Claim) \$0.00 (Administrative Expense Claim) \$0.00 (Priority Claim) \$10,833,333.34 (Unsecured Claim) \$10,833,333.34 (Total Claim)	\$0.00 (Secured Claim) \$0.00 (Administrative Expense Claim) \$0.00 (Priority Claim) \$23,333.34 (Unsecured Claim) \$23,333.34 (Total Claim)	502(e)(1)(b)	Pgs. 1-15
D/B/A NATIONAL GRID C/O HISCOCK & BARCLAY, LLP ATTN: SUSAN R KATZOFF, ESQ ONE PARK PLACE, 300 SOUTH STATE STREET SYRACUSE, NY 13202		UNITED STATES OF AMERICA				

Official Claim Date: 11/25/2009

Note: Surviving Claim Creditor: NYS DEPARTMENT OF ENVIRONMENTAL CONSERVATION (Claim # 50831)

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

1	\$0.00 (Secured Claim) \$0.00 (Administrative Expense Claim) \$0.00 (Priority Claim) \$10,833,333.34 (Unsecured Claim) \$10,833,333.34 (Total Claim)	\$0.00 (Secured Claim) \$0.00 (Administrative Expense Claim) \$0.00 (Priority Claim) \$23,333.34 (Unsecured Claim) \$23,333.34 (Total Claim)
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(1) The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

**Exhibit A**

**OBJECTION ADJOURNED to 4/26/2011 at 9:45 a.m.**

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
BKK JOINT DEFENSE GROUP	36709	Motor Liquidation Company	\$0.00 (Secured Claim) \$0.00 (Administrative Expense Claim) \$0.00 (Priority Claim) \$35,000,000.00 (Unsecured Claim) \$35,000,000.00 (Total Claim)	\$0.00 (Secured Claim) \$0.00 (Administrative Expense Claim) \$0.00 (Priority Claim) \$35,000,000.00 (Unsecured Claim) \$35,000,000.00 (Total Claim)	502(e)(1)(b)	Pgs. 1-15
C/O JAMES J. DRAGNA BINGHAM MCCUTCHEN LLP 355 SOUTH GRAND AVENUE, SUITE 4400 LOS ANGELES, CA 90071						

Official Claim Date: 11/23/2009

Note: Surviving Claim Creditor: CALIFORNIA DEPARTMENT OF TOXIC SUBSTANCES CONTROL (Claim # 50606)

DTE ENERGY COMPANY	45632	Motor Liquidation Company	\$0.00 (Secured Claim) \$0.00 (Administrative Expense Claim) \$0.00 (Priority Claim) \$8,764.27 (Unsecured Claim) \$8,764.27 (Total Claim)	\$0.00 (Secured Claim) \$0.00 (Administrative Expense Claim) \$0.00 (Priority Claim) \$0.00 (Unsecured Claim) \$0.00 (Total Claim)	502(e)(1)(b)	Pgs. 1-15
PEPPER HAMILTON LLP C/O THOMAS P WILCZAK 100 RENAISSANCE CENTER SUITE 3600 DETROIT, MI 48243						

Official Claim Date: 11/25/2009

Note: Surviving Claim Creditor: MICHIGAN DEPARTMENT OF ENVIRONMENT QUALITY (Claim # 60528)

(1) The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

**Exhibit A**

**OBJECTION ADJOURNED to 4/26/2011 at 9:45 a.m.**

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)		Modified Priority Status/Reduced Amount		Grounds For Objection	Objection Page Reference
GENERAL ELECTRIC COMPANY	45635	Motor Liquidation Company	\$0.00	(Secured Claim)	\$0.00	(Secured Claim)	502(e)(1)(b)	Pgs. 1-15
PEPPER HAMILTON LLP C/O THOMAS P WILCZAK 100 RENAISSANCE CENTER SUITE 3600 DETROIT, MI 48243			\$0.00	(Administrative Expense Claim)	\$0.00	(Administrative Expense Claim)		
			\$0.00	(Priority Claim)	\$0.00	(Priority Claim)		
			\$17,411.67	(Unsecured Claim)	\$0.00	(Unsecured Claim)		
			\$17,411.67	(Total Claim)	\$0.00	(Total Claim)		

Official Claim Date: 11/25/2009

Note: Surviving Claim Creditor: MICHIGAN DEPARTMENT OF ENVIRONMENT QUALITY (Claim # 60528)

GERDAU MACSTEEL	45633	Motor Liquidation Company	\$0.00	(Secured Claim)	\$0.00	(Secured Claim)	502(e)(1)(b)	Pgs. 1-15
PEPPER HAMILTON LLP C/O THOMAS P WILCZAK 100 RENAISSANCE CENTER SUITE 3600 DETROIT, MI 48243			\$0.00	(Administrative Expense Claim)	\$0.00	(Administrative Expense Claim)		
			\$0.00	(Priority Claim)	\$0.00	(Priority Claim)		
			\$52,293.45	(Unsecured Claim)	\$0.00	(Unsecured Claim)		
			\$52,293.45	(Total Claim)	\$0.00	(Total Claim)		

Official Claim Date: 11/25/2009

Note: Surviving Claim Creditor: MICHIGAN DEPARTMENT OF ENVIRONMENT QUALITY (Claim # 60528)

(1) The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

**Exhibit A**

**OBJECTION ADJOURNED to 4/26/2011 at 9:45 a.m.**

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)		Modified Priority Status/Reduced Amount		Grounds For Objection	Objection Page Reference
JIS PERFORMING PARTY GROUP	1273	Motor Liquidation Company	\$0.00	(Secured Claim)	\$0.00	(Secured Claim)	502(e)(1)(b)	Pgs. 1-15
			\$0.00	(Administrative Expense Claim)	\$0.00	(Administrative Expense Claim)		
BASF CORP BRISTOL MYERS SQUIBB CO ET AL C/O MARY W KOKS, MUNSCH HARDT KOPF HARR PC 700 LOUISIANA #4600 HOUSTON, TX 77002			\$0.00	(Priority Claim)	\$0.00	(Priority Claim)		
			\$7,053,636.00	(Unsecured Claim)	\$0.00	(Unsecured Claim)		
			\$7,053,636.00	(Total Claim)	\$0.00	(Total Claim)		

Official Claim Date: 9/8/2009

Note: Surviving Claim Creditor: NEW JERSEY DEPT OF ENVIRONMENTAL PROTECTION (Claim # 44869)

MARION BRAGG GROUP	50145	Motor Liquidation Company	\$0.00	(Secured Claim)	\$0.00	(Secured Claim)	502(e)(1)(b)	Pgs. 1-15
			\$0.00	(Administrative Expense Claim)	\$0.00	(Administrative Expense Claim)		
C/O JOHN HANSON BEVERIDGE & DIAMOND PC 1350 I STREET NW SUITE 700 WASHINGTON, DC 20005-3311			\$0.00	(Priority Claim)	\$0.00	(Priority Claim)		
			\$131,871.00	(Unsecured Claim)	\$0.00	(Unsecured Claim)		
			\$131,871.00	(Total Claim)	\$0.00	(Total Claim)		

Official Claim Date: 11/25/2009

Note: Surviving Claim Creditor: INDIANA DEPARTMENT OF ENVIRONMENTAL MANAGEMENT (Claim # 59181)

(1) The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

**Exhibit A**

**OBJECTION ADJOURNED to 4/26/2011 at 9:45 a.m.**

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)		Modified Priority Status/Reduced Amount		Grounds For Objection	Objection Page Reference
MEMBERS OF THE FRONTIER CHEMICAL SITE PRP GROUP AN UNINCORPORATED	43904	Motor Liquidation Company	\$0.00	(Secured Claim)	\$0.00	(Secured Claim)	502(e)(1)(b)	Pgs. 1-15
ASSOCIATION BY ITS CHAIRMAN A TIMOTHY WEBSTER C/O WEBSTER SZANYI LLP 1400 LIBERTY BLDG 424 MAIN STREET BUFFALO, NY 14202			\$0.00	(Administrative Expense Claim)	\$0.00	(Administrative Expense Claim)		
			\$0.00	(Priority Claim)	\$0.00	(Priority Claim)		
			\$1,398,000.00	(Unsecured Claim)	\$0.00	(Unsecured Claim)		
			\$1,398,000.00	(Total Claim)	\$0.00	(Total Claim)		

Official Claim Date: 11/24/2009

Note: Surviving Claim Creditor: NYS DEPARTMENT OF ENVIRONMENTAL CONSERVATION (Claim # 50819)

MICHELIN NA INC	45636	Motor Liquidation Company	\$0.00	(Secured Claim)	\$0.00	(Secured Claim)	502(e)(1)(b)	Pgs. 1-15
PEPPER HAMILTON LLP C/O THOMAS P WILCZAK 100 RENAISSANCE CENTER SUITE 3600 DETROIT, MI 48243			\$0.00	(Administrative Expense Claim)	\$0.00	(Administrative Expense Claim)		
			\$0.00	(Priority Claim)	\$0.00	(Priority Claim)		
			\$52,293.45	(Unsecured Claim)	\$0.00	(Unsecured Claim)		
			\$52,293.45	(Total Claim)	\$0.00	(Total Claim)		

Official Claim Date: 11/25/2009

Note: Surviving Claim Creditor: MICHIGAN DEPARTMENT OF ENVIRONMENT QUALITY (Claim # 60528)

(1) The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

**Exhibit A**

**OBJECTION ADJOURNED to 4/26/2011 at 9:45 a.m.**

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
OWENS-ILLINIOS INC	45637	Motor Liquidation Company	\$0.00 (Secured Claim) \$0.00 (Administrative Expense Claim) \$0.00 (Priority Claim) \$8,764.27 (Unsecured Claim) \$8,764.27 (Total Claim)	\$0.00 (Secured Claim) \$0.00 (Administrative Expense Claim) \$0.00 (Priority Claim) \$84,300.00 (Unsecured Claim) \$84,300.00 (Total Claim)	502(e)(1)(b)	Pgs. 1-15
PEPPER HAMILTON LLP C/O THOMAS P WILCZAK 100 RENAISSANCE CENTER SUITE 3600 DETROIT, MI 48243		UNITED STATES OF AMERICA				

Official Claim Date: 11/25/2009

Note: Surviving Claim Creditor: MICHIGAN DEPARTMENT OF ENVIRONMENT QUALITY (Claim # 60528)

(1) The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

**Exhibit A**

**OBJECTION ADJOURNED to 4/26/2011 at 9:45 a.m.**

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
ROBERT A GLADSTONE, ON BEHALF OF THE	1225	Motor Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
CLAIMANTS ON EXHIBIT "A" ON ATTACHED STMT OF CLM			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
ROBERT A GLADSTONE, ESQ SZAFERMAN, LAKIND, BLUMSTEIN & BLADER, PC 101 GROVERS MILL ROAD, SUITE 200 LAWRENCEVILLE, NJ 08648			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$157,330.06 (Unsecured Claim)	\$554.50 (Unsecured Claim)		
			\$157,330.06 (Total Claim)	\$554.50 (Total Claim)		

Official Claim Date: 8/24/2009

Note: Surviving Claim Creditor: NEW JERSEY DEPT OF ENVIRONMENTAL PROTECTION (Claim # 44869)

ROBERT A GLADSTONE, ON BEHALF OF THE	1225	Motor Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
CLAIMANTS ON EXHIBIT "A" ON ATTACHED STMT OF CLM			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
ROBERT A GLADSTONE, ESQ SZAFERMAN, LAKIND, BLUMSTEIN & BLADER, PC 101 GROVERS MILL ROAD, SUITE 200 LAWRENCEVILLE, NJ 08648			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$157,330.06 (Unsecured Claim)	\$554.50 (Unsecured Claim)		
			\$157,330.06 (Total Claim)	\$554.50 (Total Claim)		

Official Claim Date: 8/24/2009

Note: Surviving Claim Creditor: NEW JERSEY DEPT OF ENVIRONMENTAL PROTECTION (Claim # 44869)

(1) The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

**Exhibit A**

**OBJECTION ADJOURNED to 4/26/2011 at 9:45 a.m.**

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)		Modified Priority Status/Reduced Amount		Grounds For Objection	Objection Page Reference
TECUMSEH PRODUCTS COMPANY	45634	Motor Liquidation Company	\$0.00	(Secured Claim)	\$0.00	(Secured Claim)	502(e)(1)(b)	Pgs. 1-15
PEPPER HAMILTON LLP C/O THOMAS P WILCZAK 100 RENAISSANCE CENTER SUITE 3600 DETROIT, MI 48243			\$0.00	(Administrative Expense Claim)	\$0.00	(Administrative Expense Claim)		
			\$0.00	(Priority Claim)	\$0.00	(Priority Claim)		
			\$17,411.67	(Unsecured Claim)	\$0.00	(Unsecured Claim)		
			\$17,411.67	(Total Claim)	\$0.00	(Total Claim)		

Official Claim Date: 11/25/2009

Note: Surviving Claim Creditor: MICHIGAN DEPARTMENT OF ENVIRONMENT QUALITY (Claim # 60528)

THE QUAKER OATS COMPANY	66214	Motor Liquidation Company	\$0.00	(Secured Claim)	\$0.00	(Secured Claim)	502(e)(1)(b)	Pgs. 1-15
ATTN LARS S JOHNSON ESQ VP - QTG/PCNA PATENT & ENVIRONMENTAL LAW PEPSICO CHICAGO 555 W MONROE ST MAIL CODE 11-12 CHICAGO, IL 60661			\$0.00	(Administrative Expense Claim)	\$0.00	(Administrative Expense Claim)		
			\$0.00	(Priority Claim)	\$0.00	(Priority Claim)		
			\$2,570,001.05	(Unsecured Claim)	\$0.00	(Unsecured Claim)		
			\$2,570,001.05	(Total Claim)	\$0.00	(Total Claim)		

Official Claim Date: 11/30/2009

Note: Surviving Claim Creditor: CITY OF JANESEVILLE, WISCONSIN BY WILLIAM MULLIGAN ESQ, (Claim # 27028)

(1) The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

**Exhibit A**

**OBJECTION ADJOURNED to 4/26/2011 at 9:45 a.m.**

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
WASTE-STREAM, INC	66754	Motor Liquidation Company	\$0.00 (Secured Claim) \$0.00 (Administrative Expense Claim) \$0.00 (Priority Claim) \$30,920,000.00 (Unsecured Claim) \$30,920,000.00 (Total Claim)	\$0.00 (Secured Claim) \$0.00 (Administrative Expense Claim) \$0.00 (Priority Claim) \$0.00 (Unsecured Claim) \$0.00 (Total Claim)	502(e)(1)(b)	Pgs. 1-15
ATTN: GENERAL COUNSEL (RE: POTSDAM SITE) C/O CASELLA WAST SYSTEMS, INC 25 GREENS HILL LN RUTLAND, VT 05701		UNITED STATES OF AMERICA				

Official Claim Date: 11/30/2009

Note: Surviving Claim Creditor: NYS DEPARTMENT OF ENVIRONMENTAL CONSERVATION (Claim # 50831)

<b>OBJECTION ADJOURNED</b>	<b>14</b>	<b>\$0.00</b> (Secured Claim)	<b>\$0.00</b> (Secured Claim)
		<b>\$0.00</b> (Administrative Expense Claim)	<b>\$0.00</b> (Administrative Expense Claim)
		<b>\$0.00</b> (Priority Claim)	<b>\$0.00</b> (Priority Claim)
		<b>\$77,545,106.95</b> (Unsecured Claim)	<b>\$35,085,409.00</b> (Unsecured Claim)
		<b>\$77,545,106.95</b> (Total Claim)	<b>\$35,085,409.00</b> (Total Claim)

(1) The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".  
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**Exhibit A**

**OBJECTION WITHDRAWN**

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount		Grounds For Objection	Objection Page Reference
HONEYWELL INTERNATIONAL INC	46499	Motor Liquidation Company	\$0.00 (Secured Claim)	\$0.00	(Secured Claim)	502(e)(1)(b)	Pgs. 1-15
ATTN THOMAS BYRNE CHIEF ENVIRONMENTAL COUNSEL 101 COLUMBIA ROAD MORRISTOWN, NJ 07962			\$0.00 (Administrative Expense Claim)	\$0.00	(Administrative Expense Claim)		
			\$0.00 (Priority Claim)	\$0.00	(Priority Claim)		
			\$0.00 (Unsecured Claim)	\$0.00	(Unsecured Claim)		
			\$0.00 (Total Claim)	\$0.00	(Total Claim)		

Official Claim Date: 11/25/2009

Note: Surviving Claim Creditor: MICHIGAN DEPARTMENT OF ENVIRONMENT QUALITY (Claim # 60528)

SCP CARLSTADT PRP GROUP	43878	Motor Liquidation Company	\$0.00 (Secured Claim)	\$0.00	(Secured Claim)	502(e)(1)(b)	Pgs. 1-15
C/O WILLIAM L. WARREN DRINKER BIDDLE & REATH LLP 105 COLLEGE ROAD EAST P.O. BOX 627 PRINCETON, NJ 08542			\$0.00 (Administrative Expense Claim)	\$0.00	(Administrative Expense Claim)		
			\$0.00 (Priority Claim)	\$0.00	(Priority Claim)		
			\$60,958.00 (Unsecured Claim)	\$81,869.00	(Unsecured Claim)		
			\$60,958.00 (Total Claim)	\$81,869.00	(Total Claim)		

Official Claim Date: 11/24/2009

Note: Surviving Claim Creditor: NEW JERSEY DEPT OF ENVIRONMENTAL PROTECTION (Claim # 44869)

<b>OBJECTION WITHDRAWN</b>	<b>2</b>	<b>\$0.00</b> (Secured Claim)	<b>\$0.00</b> (Secured Claim)
		<b>\$0.00</b> (Administrative Expense Claim)	<b>\$0.00</b> (Administrative Expense Claim)
		<b>\$0.00</b> (Priority Claim)	<b>\$0.00</b> (Priority Claim)
		<b>\$60,958.00</b> (Unsecured Claim)	<b>\$81,869.00</b> (Unsecured Claim)
		<b>\$60,958.00</b> (Total Claim)	<b>\$81,869.00</b> (Total Claim)

(1) The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

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**CLAIM WITHDRAWN**

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
STEPAN COMPANY	1458	Motor Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
ATTN TIMOTHY W GARVEY ESQ LATSHA DAVIS YOHE & MCKENNA P C 350 EAGLEVIEW BLVD SUITE 100 EXTON, PA 19341			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$0.00 (Unsecured Claim)	\$554.50 (Unsecured Claim)		
			\$0.00 (Total Claim)	\$554.50 (Total Claim)		

Official Claim Date: 9/21/2009

Note: Surviving Claim Creditor: NEW JERSEY DEPT OF ENVIRONMENTAL PROTECTION (Claim # 44869)

**CLAIM WITHDRAWN**

1	\$0.00	(Secured Claim)	\$0.00	(Secured Claim)
	\$0.00	(Administrative Expense Claim)	\$0.00	(Administrative Expense Claim)
	\$0.00	(Priority Claim)	\$0.00	(Priority Claim)
	\$0.00	(Unsecured Claim)	\$554.50	(Unsecured Claim)
	\$0.00	(Total Claim)	\$554.50	(Total Claim)

(1) The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.